

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Southwestern Con Sch Shelby Co (7360)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$940,266	\$1,094,594	\$1,179,218	25%	8%
	11200 Middle/Junior High	\$1,153	\$0	\$0	-100%	n/a
	11300 High School	\$719,251	\$796,732	\$751,709	5%	-6%
	11350 Honors Diploma Award	\$0	\$18,274	\$0	n/a	-100%
	11410 Agriculture A	\$33,656	\$54,958	\$64,306	91%	17%
	11450 Consumer and Homemaking	\$9,566	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$10,493	\$14,200	\$11,427	9%	-20%
	12210 Mild Mental Handicap	\$0	\$98	\$302	n/a	208%
	12520 Compensatory	\$814	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$25,258	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$13,750	\$20,736	\$17,131	25%	-17%
	13100 Adult Basic Education	\$0	\$175	\$0	n/a	-100%
	14100 Elementary	\$820	\$0	\$0	-100%	n/a
	14300 High School	\$10,001	\$16,561	\$1,707	-83%	-90%
	16100 Remediation Testing	\$16,046	\$5,364	\$43	-100%	-99%
	16200 Preventive Remediation	\$0	\$35,741	\$35,756	n/a	0%
	22220 School Library	\$76,889	\$62,212	\$40,257	-48%	-35%
	22230 Audiovisual	\$868	\$1,099	\$1,255	45%	14%
	24100 Office of the Principal Services	\$152,409	\$263,221	\$267,942	76%	2%
	25820 Textbooks and Repairs	\$55,125	\$83,075	\$54,556	-1%	-34%
	25840 Other Textbook Rental Services	\$13,058	\$21,240	\$29,299	124%	38%
	26497 Teachers Retirement Fund	\$25,946	\$58,629	\$93,088	259%	59%
	41100 Transfer Tuition	\$0	\$894	\$888	n/a	-1%
	41300 Area Vocational Schools	\$68,450	\$111,301	\$108,291	58%	-3%
	41400 Joint Services and Supply	\$94,480	\$196,413	\$320,335	239%	63%
	41500 Interlocal Agreements - Special Education	\$0	\$2,218	\$0	n/a	-100%
Student Academic Achievement Total		\$2,268,299	\$2,857,735	\$2,977,509	31%	4%
Student Instructional Support						
	21130 Social Work Services	\$0	\$0	\$0	n/a	n/a
	21190 Other Attendance/Social Work Services	\$158	\$0	\$0	-100%	n/a
	21210 Service Area Direction	\$45,917	\$62,723	\$64,507	40%	3%
	21220 Counseling Services	\$0	\$1,147	\$1,553	n/a	35%
	21320 Medical Services	\$0	\$1,932	\$2,800	n/a	45%
	21340 Nurse Services	\$23,623	\$31,719	\$31,415	33%	-1%
	22110 Service Area Direction	\$0	\$27,501	\$30,806	n/a	12%
	22120 Instruction & Curriculum Development	\$8,686	\$31,724	\$12,272	41%	-61%
	22130 Instructional Staff Training Services	\$343	\$26,418	\$42,818	> 500%	62%
	22190 Instructional Staff Training Services - Other	\$1,259	\$326	\$82	-94%	-75%
	23110 Service Area Direction	\$10,187	\$16,415	\$12,053	18%	-27%

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	23190 Other Governing Body Services	\$2,321	\$0	\$0	-100%	n/a
	23210 Office of the Superintendent	\$104,387	\$182,996	\$174,992	68%	-4%
	26440 Inservice Training (Non-Instructional)	\$0	\$0	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$1,681	\$2,356	n/a	40%
Student Instructional Support Total		\$196,879	\$384,582	\$375,655	91%	-2%
Overhead and Operational						
	23150 Legal Services	\$0	\$27,288	\$23,415	n/a	-14%
	23160 Promotion Expenses	\$470	\$1,279	\$1,000	113%	-22%
	25291 Refund of Revenue	\$788	\$3,211	\$927	18%	-71%
	25295 Bank Service Charge	\$60	\$2,207	\$0	-100%	-100%
	25296 Cash Change	\$663	\$813	\$1,068	61%	31%
	25360 Rent of Buildings & Equipment	\$0	\$20,138	\$13,329	n/a	-34%
	25420 Maintenance of Buildings	\$334,280	\$487,611	\$518,446	55%	6%
	25430 Maintenance of Grounds	\$3,328	\$6,473	\$8,833	165%	36%
	25440 Maintenance of Equipment	\$74,924	\$110,763	\$105,379	41%	-5%
	25450 Vehicle Maintenance (other than buses)	\$230	\$52	\$115	-50%	120%
	25470 Insurance (other than buses)	\$22,290	\$27,495	\$48,665	118%	77%
	25490 Other Operating/Maintenance of Plant	\$0	\$0	\$0	n/a	n/a
	25510 Service Area Direction	\$9,672	\$0	\$0	-100%	n/a
	25520 Vehicle Operation	\$16,228	\$25,662	\$27,167	67%	6%
	25540 Vehicle Servicing and Maintenance	\$10,241	\$21,084	\$12,474	22%	-41%
	25550 Purchase of School Buses	\$0	\$38,900	\$0	n/a	-100%
	25560 Insurance on Buses	\$4,527	\$155	\$0	-100%	-100%
	25580 Contracted Transportation Services	\$301,353	\$399,140	\$407,649	35%	2%
	25590 Other Pupil Transportation Services	\$10,116	\$15,446	\$1,142	-89%	-93%
	25620 Food Preparation and Dispensing	\$74,609	\$103,879	\$101,635	36%	-2%
	25640 Food Purchases	\$83,428	\$113,622	\$137,784	65%	21%
	25690 Other Food Services	\$11,521	\$26,113	\$32,403	181%	24%
	25950 Other Assessments	\$0	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$140	\$300	\$576	311%	92%
	26499 Other	\$0	\$520	\$410	n/a	-21%
	32000 Community Recreation	\$761	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$41,139	\$48,016	\$47,050	14%	-2%
	39100 High School Band Uniforms	\$0	\$0	\$0	n/a	n/a
	39400 Latch Key Kids Program	\$1,627	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$2,165	\$437	\$1,842	-15%	321%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$20,051	\$0	n/a	-100%
Overhead and Operational Total		\$1,004,558	\$1,500,658	\$1,491,311	48%	-1%

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Nonoperational						
	25320 Land Acquisition and Development	\$0	\$0	\$0	n/a	n/a
	25330 Professional Services	\$0	\$17,966	\$0	n/a	-100%
	25351 Building Acquisition/Construction/Improvement	\$66,084	\$959,386	\$169,795	157%	-82%
	25352 Energy Savings Contracts	\$22,761	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$19,289	\$78,501	\$141,194	> 500%	80%
	25390 Other Facilities Acquisition & Construction	\$16,387	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$95,000	\$100,000	n/a	5%
	51400 School Bus Loans, PRINCIPAL OF DEBT	\$11,567	\$0	\$0	-100%	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$31,091	\$27,401	n/a	-12%
	52400 School Bus Loans, INTEREST ON DEBT	\$1,113	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$346,000	\$497,496	\$527,000	52%	6%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$0	\$10,692	\$0	n/a	-100%
	59100 Bond Registrars Fee	\$0	\$0	\$400	n/a	n/a
Nonoperational Total		\$483,201	\$1,690,131	\$965,791	100%	-43%
prorated						
	26491 PERF	\$27,248	\$44,363	\$63,813	134%	44%
	26492 Social Security	\$170,877	\$219,745	\$215,980	26%	-2%
	26493 Workmen's Compensation	\$7,962	\$21,972	\$12,319	55%	-44%
	26494 Group Insurance	\$86,369	\$324,326	\$388,774	350%	20%
	26496 Unemployment Compensation	\$1,302	\$22,376	\$1,860	43%	-92%
	26498 Severance/Early Retirement Pay	\$0	\$61,126	\$74,790	n/a	22%
prorated Total		\$293,757	\$693,908	\$757,537	158%	9%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$2,505,025	\$3,379,417	\$3,543,209	41%	5%	59.0%	47.4%	53.9%
Student Instructional Support	\$217,773	\$445,538	\$439,319	102%	-1%	5.1%	6.3%	6.7%
Overhead and Operational	\$1,040,695	\$1,611,927	\$1,619,484	56%	0%	24.5%	22.6%	24.7%
Nonoperational	\$483,201	\$1,690,131	\$965,791	100%	-43%	11.4%	23.7%	14.7%
Grand Total	\$4,246,695	\$7,127,014	\$6,567,802	55%	-8%			

FY1997 FY2006 FY2007

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	Student Instructional Expenditures (Academic Achievement plus Support)	64.1%	53.7%	60.6%		